

# 南臺科技大學 106 學年度第 1 學期課程資訊

課程代碼	A0M00601
課程中文名稱	高等管理會計學
課程英文名稱	Advanced Managerial Accounting
學分數	3.0
必選修	必修
開課班級	碩研會資二甲
任課教師	薛健宏
上課教室(時間)	週四第 11 節(L508) 週四第 12 節(L508) 週四第 13 節(L508)
課程時數	3
實習時數	0
授課語言 1	華語
授課語言 2	
輔導考照 1	高考會計師考試 (CPA)
輔導考照 2	高考會計審計人員考試, 內部稽核師考試考試(CIA)
課程概述	The mission of Master of Accounting Science(MAS) is to offer students a platform for the lifetime study and to educate them to become professional leaders with international vision, innovation, and ability to solve problems pragmatically. General Prog
先修科目或預備能力	
課程學習目標與核心能力之對應	
中文課程大綱	課程綱要、進度及參考書目 Management Accounting (STUT) Fall 2008 Chapter 1 – Management Accounting in the Information Age How Successful Business are Creating Wealth in the New Economy Chapter 2 - Chapter 3 – Job-Order Costing and Process Costing Chapter 4 – Cost-Volume-Profit Analysis Chapter 5 – Variable Costing (1) 損益兩平分析及成本數量利潤分析 (第 1 組報告 10 月 25 日, 2008 年) (評論: 第 5 組) Chapter 6 – Cost Allocation and Activity-Based Costing Chapter 8- Pricing Decisions, Analyzing Customer Profit Ability, and Activity-Based Pricing (3) 價值鏈分析、作業基礎成本制度及作業基礎管理 ABC & Activity-Based

	<p><b>Management</b>  (第 3 組報告 11 月 22 日, 2008 年) (評論: 第 7 組)</p> <p><b>Chapter 7 The Use of Cost Information in Management Decision Making</b>  (2) 決策管理會計 (第 2 組報告 11 月 8 日, 2008 年) (評論: 第 6 組)  (4) 零存貨生產與及時存貨管理 Zero Inventory Production &amp; Just in Time Management (第 4 組報告 12 月 6 日, 2008 年) (評論: 第 8 組)</p> <p><b>Chapter 9 – Capital Budgeting and Other Long-Run Decisions</b>  (5) 資本支出方案的抉擇 (第 5 組報告 12 月 6 日, 2008 年) (評論: 第 1 組)</p> <p><b>Chapter 10 – Budgetary Planning and Control</b>  (0) 預算控制 (第 0 組報告 月 日, 2008 年) (評論: 第 0 組)</p> <p><b>Chapter 11 – Standard Costs and Variance Analysis</b></p> <p><b>Chapter 12 – Decentralization and Performance Evaluation</b>  (6) 分權化、責任中心與轉撥計價 (第 6 組報告 12 月 20 日, 2008 年) (評論: 第 2 組)</p> <p><b>Chapter 13 – Analyzing Financial Statements: A Managerial Perspective</b>  (7) 平衡計分卡與策略地圖 Balanced Scorecard &amp; Strategy Maps (第 7 組報告 12 月 20 日, 2008 年) (評論: 第 3 組)</p> <p><b>Chapter 23 - Performance Measurement, Compensation, and Multinational Considerations (Horngren, Cost Accounting 12/e 2006) (pp759-764, pp791-813)</b>  (8) 管理控制制度、績效衡量與獎酬 (Management Control Systems, Performance Measurement, and Compensation (第 8 組報告 1 月 3 日, 2009 年) (評論: 第 4 組)</p>
英/日文課程大綱	<p><b>Course Description:</b>  An advanced study of the concepts and techniques used by management accountants to assist decision-makers within organizations. More in-depth, real-world scenarios will be discussed including CVP Analysis, Variable Costing, Cost Allocation and Activity-Based Costing, The use of Cost Information in Management Decision Making, Pricing Decisions, Analyzing Customer profitability, and Activity-Based Pricing, Just-in-Time Inventory Management, Capital Budgeting and other Long-Run Decisions, Budgetary Planning and Control, Standard Costs and Variance Analysis, Decentralization and Performance Evaluation, Analyzing Financial Statements: a Managerial Perspective, and Balanced Scorecard &amp; Strategy Maps. Students will be introduced to methods currently being used by global businesses, including service firms and Manufacturers.</p>
課程進度表	<p>課程綱要、進度及參考書目 Management Accounting (STUT)  Chapter 1 – Management Accounting in the Information Age  How Successful Business are Creating Wealth in the New Economy</p>

	<p>Chapter 2 - Chapter 3 – Job-Order Costing and Process Costing</p> <p>Chapter 4 – Cost-Volume-Profit Analysis</p> <p>Chapter 5 – Variable Costing</p> <p>(1) 損益兩平分析及成本數量利潤分析 (第 1 組報告) (評論: 第 5 組)</p> <p>Chapter 6 – Cost Allocation and Activity-Based Costing</p> <p>Chapter 8- Pricing Decisions, Analyzing Customer Profit Ability, and Activity-Based Pricing</p> <p>(3) 價值鏈分析、作業基礎成本制度及作業基礎管理 ABC &amp; Activity-Based Management (第 3 組報告) (評論:第 7 組)</p> <p>Chapter 7 The Use of Cost Information in Management Decision Making</p> <p>(2) 決策管理會計 (第 2 組報告) (評論: 第 6 組)</p> <p>(4) 零存貨生產與及時存貨管理 Zero Inventory Production &amp; Just in Time Management (第 4 組報告) (評論: 第 8 組)</p> <p>Chapter 9 – Capital Budgeting and Other Long-Run Decisions</p> <p>(5) 資本支出方案的抉擇 (第 5 組報告) (評論: 第 1 組)</p> <p>Chapter10 – Budgetary Planning and Control</p> <p>(0) 預算控制</p> <p>Chapter 11 – Standard Costs and Variance Analysis</p> <p>Chapter 12 – Decentralization and Performance Evaluation</p> <p>(6) 分權化、責任中心與轉撥計價 (第 6 組報告) (評論: 第 2 組)</p> <p>Chapter 13 – Analyzing Financial Statements: A Managerial Perspective</p> <p>(7) 平衡計分卡與策略地圖 Balanced Scorecard &amp; Strategy Maps (第 7 組報告) (評論: 第 3 組)</p> <p>Chapter 23 - Performance Measurement, Compensation, and Multinational Considerations (Horngren, Cost Accounting 12/e 2006) (pp759-764, pp791-813)</p> <p>(8) 管理控制制度、績效衡量與獎酬 (Management Control Systems, Performance Measurement, and Compensation (第 8 組報告) (評論: 第 4 組)</p>
教學方式與評量方法	
指定用書	<p>書名：無</p> <p>作者：</p> <p>書局：</p> <p>年份：</p> <p>ISBN：</p> <p>版本：</p>
參考書籍	
教學軟體	
課程規範	

